

This letter discusses the production standards for Pull Tabs under the provisions of the Illinois Pull Tabs and Jar Games Act and regulations promulgated thereunder. (See 86 Ill. Adm. Code 432.130.) (This is a GIL.)

April 5, 2002

Dear Xxxxx:

This letter is in response to your letter dated February 8, 2002. The nature of your letter and the information you have provided require that we respond with a General Information Letter, which is designed to provide general information, is not a statement of Department policy and is not binding on the Department. See 2 Ill. Adm. Code 1200.120 (b) and (c), which can be found on the Department's Web site at www.revenue.state.il.us/Laws/regs/part1200/.

In your letter, you have stated and made inquiry as follows:

"Please review the attached **AAA** artwork. We would like you to determine for us whether this type of ticket is a valid pulltab and falls under the rules and regulations governing pulltab tickets."

DEPARTMENT'S RESPONSE:

The provisions of the Illinois Pull Tabs and Jar Game Act ("Act") govern the use and taxation of pull tabs and jar games in Illinois. See, 230 ILCS 20/1 et seq. Section 5 of the Act states that the Department shall adopt rules which set forth the minimum quality production standards for pull tabs and jar games, and continues by establishing several specific standards. Such standards include requirements that a pull tab include the name of the supplier, the name of the game, the selling price of the ticket, the amount of the prize and the serial number of the ticket. In addition, the back side of a pull tab is required to contain a series of perforated tabs marked "open here." The logo of the manufacturer is also required to be clearly visible on the ticket. Regulations governing pull tab standards are found at 432.130 (c), and include, but are not limited to, specific opacity standards, and a requirement that persons holding both a manufacturer's and supplier's license include the supplier's license number on the pull tabs which it manufactures and sells to regular licensees.

It does not appear that the copy of the "AAA" ticket/artwork attached to your letter meets the standards required of a valid pull tab in Illinois. For instance, it clearly does not contain the selling price of the ticket, nor does the back side of the ticket have a series of perforated tabs marked "open here". As indicated above, these standards are required by Section 5 of the Act.

We are also unable to confirm, from the limited information provided, whether the "AAA" ticket conforms to other statutory and regulatory standards. For example, we cannot determine if the ticket contains the serial number of the ticket, the logo of the manufacturer, or the name of the supplier. Additionally, we cannot determine if the ticket is required to contain the supplier number, and if so, whether the supplier number is actually contained on the ticket.

I hope this information is helpful. The Department maintains a Web site, which can be accessed at www.revenue.state.il.us. If you have further questions related to the Illinois sales tax laws, please contact the Department's Taxpayer Information Division at (217) 782-3336.

If you are not under audit and you wish to obtain a binding Private Letter Ruling regarding your factual situation, please submit all of the information set out in items 1 through 8 of Section 1200.110 (b).

Very truly your,

Jerilynn Gorden
Sr. Counsel, Sales & Excise Tax